

Einhorn Barbarito Partner, Gary Botwinick Responds To NJ.Com Query: “Will My Relatives Owe Inheritance Taxes?”

Q. I have questions about the New Jersey inheritance tax. Is there any exemption for children or grandchildren, and if there is, is it per person and must they be residents of New Jersey? My daughter and granddaughter live in New Jersey, but my son lives in Pennsylvania and his daughters live in Chicago and New York City.

A. The inheritance tax can be complicated, but for you, the situation is an easy one.

There is no New Jersey inheritance tax on bequests to Class A beneficiaries, said [Gary Botwinick](#), an estate planning attorney and chair of the taxation/trusts and estates department at Einhorn Barbarito.

Class A beneficiaries include a spouse, child, grandchild, parent, grandparent or stepchild.

Read the NJ.Com ‘Biz Brain’ article [here](#).